



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF KIEL UTILITIES

Principal Office: P.O. BOX 98
KIEL, WI 53042

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

PSCW Annual Report: MCF

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF KIEL UTILITIES

Utility Address: P.O. BOX 98
KIEL, WI 53042

When was utility organized? 1/1/1905

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS DEDERING

Title: ADMINISTRATOR

Office Address:

621 SIXTH STREET
KIEL, WI 53042

Telephone: (920) 894 - 2909

Fax Number: (920) 894 - 2585

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR CHARLES N KRUEGER, CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128 EXT 112

Fax Number: (920) 684 - 3709

E-mail Address: ckrueger@habco.com

President, chairman, or head of utility commission/board or committee:

Name: MR TOM KELLER

Title: CHAIRMAN

Office Address:

621 SIXTH STREET
KIEL, WI 53042

Telephone: (920) 894 - 2909

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: HAWKINS,ASH,BAPTIE & COMPANY, LLP
1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128**Fax Number:** (920) 684 - 3709**E-mail Address:****Date of most recent audit report:** 2/22/2006**Period covered by most recent audit:** JANUARY 1, 2005 THROUGH DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: MR BILL GORDON**Title:** SUPERINTENDENT**Office Address:**

621 SIXTH STREET
KIEL, WI 53042

Telephone: (920) 894 - 2909**Fax Number:** (920) 894 - 2585**E-mail Address:**

Name of utility commission/committee: KIEL ELECTRIC ORDINANCES AND ELECTIONS COMMITTEE

Names of members of utility commission/committee:

MR JOHN ACHTER, MEMBER

MR TOM KELLER, CHAIRMAN

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,349,074	4,993,460	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,335,998	4,415,515	2
Depreciation Expense (403)	414,955	405,350	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	228,329	240,265	5
Total Operating Expenses	5,979,282	5,061,130	
Net Operating Income	369,792	(67,670)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	369,792	(67,670)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,335	2,400	10
Miscellaneous Nonoperating Income (421)	38,803	28,688	11
Total Other Income	42,138	31,088	
Total Income	411,930	(36,582)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,194)	(19,194)	12
Other Income Deductions (426)	40,650	39,821	13
Total Miscellaneous Income Deductions	21,456	20,627	
Income Before Interest Charges	390,474	(57,209)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,612	9,002	14
Amortization of Debt Discount and Expense (428)	7,660	7,335	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	14,272	16,337	
Net Income	376,202	(73,546)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,753,171	3,826,717	20
Balance Transferred from Income (433)	376,202	(73,546)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,129,373	3,753,171	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,349,074		6,349,074	1
Total (Acct. 400):	6,349,074	0	6,349,074	
Operation and Maintenance Expense (401-402):				
Derived	5,335,998		5,335,998	2
Total (Acct. 401-402):	5,335,998	0	5,335,998	
Depreciation Expense (403):				
Derived	414,955		414,955	3
Total (Acct. 403):	414,955	0	414,955	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	228,329		228,329	5
Total (Acct. 408):	228,329	0	228,329	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	369,792	0	369,792	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

WATER INTEREST	1,474	0	1,474	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
ELECTRIC INTEREST	1,861	0	1,861 12
Total (Acct. 419):	3,335	0	3,335
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		6,000	6,000 13
Contributed Plant - Electric		32,803	32,803 14
NONE	0	0	0 15
Total (Acct. 421):	0	38,803	38,803
TOTAL OTHER INCOME:	3,335	38,803	42,138

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(19,194)		(19,194) 16
NONE	0	0	0 17
Total (Acct. 425):	(19,194)	0	(19,194)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		5,951	5,951 18
Depreciation Expense on Contributed Plant - Electric		34,699	34,699 19
NONE	0	0	0 20
Total (Acct. 426):	0	40,650	40,650
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,194)	40,650	21,456

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	6,612		6,612 21
Total (Acct. 427):	6,612	0	6,612

Amortization of Debt Discount and Expense (428):

BOND DISCOUNT	7,660		7,660 22
Total (Acct. 428):	7,660	0	7,660

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 23
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 24
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	14,272	0	14,272
NET INCOME:	378,049	(1,847)	376,202
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,028,951	724,220	3,753,171 27
Total (Acct. 216):	3,028,951	724,220	3,753,171
Balance Transferred from Income (433):			
Derived	378,049	(1,847)	376,202 28
Total (Acct. 433):	378,049	(1,847)	376,202
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,407,000	722,373	4,129,373

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	432,432	5,916,642	0	0	6,349,074	1
Less: interdepartmental sales	0	22,858	0	0	22,858	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	154	1,806			1,960	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	432,278	5,891,978	0	0	6,324,256	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	120,196		120,196	1
Electric operating expenses	222,135	83,808	305,943	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	83,808	(83,808)	0	18
All other accounts			0	19
Total Payroll	426,139	0	426,139	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric	5.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	14,161,358	13,844,664	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,159,320	4,785,690	2
Net Utility Plant	9,002,038	9,058,974	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,198	2,748	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,198	2,748	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(269,586)	(588,573)	8
Temporary Cash Investments (132)	156,215	181,866	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	502,033	485,269	11
Other Accounts Receivable (143)	0	3,170	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	209	209	13
Receivables from Municipality (145)	11,992	18,366	14
Materials and Supplies (150)	278,582	310,844	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	679,027	410,733	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,574	15,235	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,574	15,235	
Total Assets and Other Debits	9,690,837	9,487,690	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,424,830	4,424,830	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,129,373	3,753,171	23
Total Proprietary Capital	8,554,203	8,178,001	
LONG-TERM DEBT			
Bonds (221)	150,000	290,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	126,000	27,500	26
Total Long-Term Debt	276,000	317,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	253,414	353,717	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	500	200	30
Taxes Accrued (236)	178,505	188,593	31
Interest Accrued (237)	316	664	32
Other Current and Accrued Liabilities (238)	82,406	84,328	33
Total Current and Accrued Liabilities	515,141	627,502	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	345,493	364,687	36
Total Deferred Credits	345,493	364,687	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,690,837	9,487,690	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,191,976	0	0	7,652,688	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,885,334	0	0	7,149,209	2
Utility Plant in Service - Contributed Plant (101.2)	341,146	0	0	785,669	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,226,480	0	0	7,934,878	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,091,044	0	0	3,583,759	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	68,618	0	0	415,899	13
Total Accumulated Provision	1,159,662	0	0	3,999,658	
Net Utility Plant	5,066,818	0	0	3,935,220	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	989,349	3,352,474			4,341,823	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	102,298	312,657			414,955	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	988				988	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
ROUNDING	3				3	12
					0	13
					0	14
					0	15
Total credits	103,289	312,657	0	0	415,946	16
Debits during year						17
Book cost of plant retired	1,594	81,372			82,966	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,594	81,372	0	0	82,966	25
Balance end of year (110.1)	1,091,044	3,583,759	0	0	4,674,803	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	1.76%	4.48%				28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	62,667	381,200			443,867	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	5,951	34,699			40,650	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	5,951	34,699	0	0	40,650	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	68,618	415,899	0	0	484,517	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	1.76%	4.48%				28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	209	1
Additions:		
Provision for uncollectibles during year	1,960	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	1,960	
Deductions:		
Accounts written off during the year: Utility Customers	1,960	5
Accounts written off during the year: Others		6
Total accounts written off	1,960	
Balance end of year	209	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other		53,747	208,844		262,591	294,642	2
Total Electric Utility					262,591	294,642	

Account	Total End of Year	Amount Prior Year	
Electric utility total	262,591	294,642	1
Water utility	15,991	16,202	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	278,582	310,844	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 ELECTRIC BONDS	2,888	428	2,887	1
2000 WATER NOTES	399	428	0	2
2003 ELECTRIC REFUNDING BONDS	4,374	428	4,687	3
Total			7,574	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	4,424,830	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>4,424,830</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REFUNDING BONDS 2003	10/01/2003	12/01/2006	1.80%	150,000	1
Total Bonds (Account 221):				150,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WATER AND SEWER NOTES-2000	11/01/2000	11/01/2009	4.65%	0	1
ELECTRIC NOTE-2005	12/29/2005	12/29/2010	4.00%	126,000	2
Total for Account 224				126,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	188,593	1
Accruals:		
Charged water department expense	94,115	2
Charged electric department expense	134,214	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	228,329	
Taxes paid during year:		
County, state and local taxes	201,613	6
Social Security taxes	32,097	7
PSC Remainder Assessment	4,707	8
Other (explain):		
NONE		9
Total payments and other debits	238,417	
Balance end of year	178,505	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 REVENUE BONDS-ELECTRIC	473	5,482	5,680	275	1
Subtotal	473	5,482	5,680	275	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ELECTRIC NOTE-2005	0	41		41	3
2000 WATER AND SEWER NOTES	191	1,089	1,280	0	4
Subtotal	191	1,130	1,280	41	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	664	6,612	6,960	316	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	2,198	2
Total (Acct. 124):	2,198	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,091	5
Electric	474,942	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	502,033	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER	11,992	12
Total (Acct. 145):	11,992	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	345,493	17
NONE		18
Total (Acct. 253):	345,493	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,848,468	7,019,074	0	0	12,867,542	1
Materials and Supplies	16,096	278,616	0	0	294,712	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,040,196	3,468,116	0	0	4,508,312	4
Customer Advances for Construction					0	5
Regulatory Liability	49,536	305,554	0	0	355,090	6
NONE					0	7
Average Net Rate Base	4,774,832	3,524,020	0	0	8,298,852	
Net Operating Income	7,085	362,707	0	0	369,792	8
Net Operating Income as a percent of						
Average Net Rate Base	0.15%	10.29%	N/A	N/A	4.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	50,875	313,812	0	0	364,687	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,678	16,516	0	0	19,194	3
Other (specify):						
NONE					0	4
Balance End of Year	48,197	297,296	0	0	345,493	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCOUNT 145-DONE

Identification and Ownership - Contacts (Page iv)

General footnotes

To the Common Council
City of Kiel, Wisconsin

We have compiled the balance sheet of the City of Kiel Utilities as of December 31, 2005 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated February 23, 2006.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Manitowoc, Wisconsin
February 23, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	426,825	407,610	1
Total Sales of Water	426,825	407,610	
Other Operating Revenues			
Forfeited Discounts (470)	622	463	2
Miscellaneous Service Revenues (471)	2,016	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,969	2,707	6
Total Other Operating Revenues	5,607	3,170	
Total Operating Revenues	432,432	410,780	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	322	0	7
Pumping Expenses (620-625)	53,187	37,555	8
Water Treatment Expenses (630-635)	10,272	4,619	9
Transmission and Distribution Expenses (640-655)	82,830	69,194	10
Customer Accounts Expenses (901-904)	13,096	13,740	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	69,227	70,597	13
Total Operation and Maintenance Expenses	228,934	195,705	
Other Operating Expenses			
Depreciation Expense (403)	102,298	102,020	14
Amortization Expense (404-407)		0	15
Taxes (408)	94,115	99,413	16
Total Other Operating Expenses	196,413	201,433	
Total Operating Expenses	425,347	397,138	
NET OPERATING INCOME	7,085	13,642	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	23	40	1
Commercial	2	11	19	2
Industrial	1	1,503	1,513	3
Total Unmetered Sales to General Customers (460)	5	1,537	1,572	
Metered Sales to General Customers (461)				
Residential	1,402	72,743	183,899	4
Commercial	136	13,375	29,712	5
Industrial	12	56,734	59,889	6
Total Metered Sales to General Customers (461)	1,550	142,852	273,500	
Private Fire Protection Service (462)	6		4,428	7
Public Fire Protection Service (463)	1		137,000	8
Other Sales to Public Authorities (464)	12	6,077	10,325	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,574	150,466	426,825	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	137,000	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	137,000	
Forfeited Discounts (470):		
Customer late payment charges	622	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	622	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	216	7
REFUND	1,800	8
Total Miscellaneous Service Revenues (471)	2,016	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,769	11
Other (specify):		
MISCELLANEOUS	200	12
Total Other Water Revenues (474)	2,969	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	322	0	4
Total Source of Supply Expenses	322	0	
PUMPING EXPENSES			
Operation Labor (620)	33,601	32,795	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	13,255	2,430	7
Operation Supplies and Expenses (623)	697	1,168	8
Maintenance of Pumping Plant (625)	5,634	1,162	9
Total Pumping Expenses	53,187	37,555	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	10,272	4,619	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	10,272	4,619	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	31,347	30,780	14
Operation Supplies and Expenses (641)	5,433	2,671	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,667	820	16
Maintenance of Mains (651)	12,842	12,593	17
Maintenance of Services (652)	16,075	9,145	18
Maintenance of Meters (653)	4,238	4,665	19
Maintenance of Hydrants (654)	9,228	8,520	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	82,830	69,194	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,370	2,422	22
Accounting and Collecting Labor (902)	9,348	9,358	23
Supplies and Expenses (903)	1,224	1,221	24
Uncollectible Accounts (904)	154	739	25
Total Customer Accounts Expenses	13,096	13,740	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,627	8,049	27
Office Supplies and Expenses (921)	3,500	5,290	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	11,457	7,646	30
Property Insurance (924)	1,349	1,155	31
Injuries and Damages (925)	3,595	3,489	32
Employee Pensions and Benefits (926)	28,888	34,415	33
Regulatory Commission Expenses (928)	450	450	34
Miscellaneous General Expenses (930)	8,139	7,119	35
Transportation Expenses (933)	3,222	2,984	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	69,227	70,597	
Total Operation and Maintenance Expenses	228,934	195,705	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		85,486	91,236	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	ACTUAL	759	773	2
Net property tax equivalent		84,727	90,463	
Social Security	PAYROLL	9,030	8,517	3
PSC Remainder Assessment	REVENUE	358	433	4
Other (specify): NONE			0	5
Total tax expense		94,115	99,413	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198111				3
County tax rate	mills		6.070267				4
Local tax rate	mills		4.201015				5
School tax rate	mills		9.293473				6
Voc. school tax rate	mills		1.644515				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.407381				10
Less: state credit	mills		0.915455				11
Net tax rate	mills		20.491926				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.201015				14
Combined School Tax Rate	mills		10.937988				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.139003				17
Total Tax Rate	mills		21.407381				18
Ratio of Local and School Tax to Total	dec.		0.707186				19
Total tax net of state credit	mills		20.491926				20
Net Local and School Tax Rate	mills		14.491606				21
Utility Plant, Jan. 1	\$	6,191,976	6,191,976				22
Materials & Supplies	\$	16,202	16,202				23
Subtotal	\$	6,208,178	6,208,178				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,208,178	6,208,178				26
Assessment Ratio	dec.		0.950200				27
Assessed Value	\$	5,899,011	5,899,011				28
Net Local & School Rate	mills		14.491606				29
Tax Equiv. Computed for Current Year	\$	85,486	85,486				30
Tax Equivalent per 1994 PSC Report	\$	43,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	85,486					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	700		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	297,105		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	11,413		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	309,218	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,109,595		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	103,770		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	236,763		20
Total Pumping Plant	1,450,128	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	85,843		23
Total Water Treatment Plant	85,843	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			700	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			297,105	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			11,413	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	309,218	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,109,595	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			103,770	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			236,763	20
Total Pumping Plant	0	0	1,450,128	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			85,843	23
Total Water Treatment Plant	0	0	85,843	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,832		24
Structures and Improvements (341)	4,552		25
Distribution Reservoirs and Standpipes (342)	405,010	8,800	26
Transmission and Distribution Mains (343)	2,550,781		27
Fire Mains (344)	0		28
Services (345)	390,433		29
Meters (346)	110,290	5,598	30
Hydrants (348)	354,135		31
Other Transmission and Distribution Plant (349)	1,593		32
Total Transmission and Distribution Plant	3,818,626	14,398	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	40,021		34
Office Furniture and Equipment (391)	5,505	325	35
Computer Equipment (391.1)	16,341		36
Transportation Equipment (392)	53,350	14,315	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,166	1,060	39
Laboratory Equipment (395)	4,463		40
Power Operated Equipment (396)	6,523		41
Communication Equipment (397)	8,129		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,290		44
Other Tangible Property (399)	0		45
Total General Plant	147,788	15,700	
Total utility plant in service directly assignable	5,811,603	30,098	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,811,603	30,098	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,832	24
Structures and Improvements (341)			4,552	25
Distribution Reservoirs and Standpipes (342)			413,810	26
Transmission and Distribution Mains (343)		35,227	2,586,008	27
Fire Mains (344)			0	28
Services (345)		6,400	396,833	29
Meters (346)	1,594		114,294	30
Hydrants (348)		3,600	357,735	31
Other Transmission and Distribution Plant (349)			1,593	32
Total Transmission and Distribution Plant	1,594	45,227	3,876,657	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			40,021	34
Office Furniture and Equipment (391)			5,830	35
Computer Equipment (391.1)			16,341	36
Transportation Equipment (392)			67,665	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			11,226	39
Laboratory Equipment (395)			4,463	40
Power Operated Equipment (396)			6,523	41
Communication Equipment (397)			8,129	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			3,290	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	163,488	
Total utility plant in service directly assignable	1,594	45,227	5,885,334	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	1,594	45,227	5,885,334	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	289,202		27
Fire Mains (344)	0		28
Services (345)	52,777	6,000	29
Meters (346)	0		30
Hydrants (348)	38,394		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	380,373	6,000	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	380,373	6,000	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	380,373	6,000	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		(35,227)	253,975 27
Fire Mains (344)			0 28
Services (345)		(6,400)	52,377 29
Meters (346)			0 30
Hydrants (348)		(3,600)	34,794 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(45,227)	341,146
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	(45,227)	341,146
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	(45,227)	341,146

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,685	16,685	1
February			14,335	14,335	2
March			16,024	16,024	3
April			13,690	13,690	4
May			14,799	14,799	5
June			19,825	19,825	6
July			18,305	18,305	7
August			18,917	18,917	8
September			17,313	17,313	9
October			16,653	16,653	10
November			15,803	15,803	11
December			16,286	16,286	12
Total annual pumpage	0	0	198,635	198,635	
Less: Water sold				150,466	13
Volume pumped but not sold				48,169	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				16,000	16
Volume related to equipment/system malfunction				12,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				28,000	19
Volume pumped but unaccounted for				20,169	20
Percent of water lost				10%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,089	24
Date of maximum: 6/27/2005					25
Cause of maximum:					26
CLEAN AND REFILL WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				324	27
Date of minimum: 5/29/2005					28
Total KWH used for pumping for the year				174,408	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1-WASHINGTON STREET	1	395	8	684,000	Yes	1
WELL #3-NORTH FIRST STREET	3	450	16	792,000	Yes	2
WELL #4-HWY XX	4	450	16	1,400,000	Yes	3
WELL #5-CLAY STREET	5	395	16	1,656,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #3	WELL #4	1
Location	705 WASHINGTON STREET	NORTH FIRST STREET	HWY XX	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	LAYNE	AMERICAN	5
Year Installed	1997	1971	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	525	500	1,000	8
Pump Motor or Standby Engine Mfr	FRANKLIN	GENERAL ELECTRIC	U S MOTOR	9
Year Installed	1997	1971	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	60	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			14
Location	355 CLAY STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	2003			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,150			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22
Year Installed	2003			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NORTH	SOUTH	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1971	1986	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	110	160	7
Total capacity in gallons (actual)	200,000	200,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7560	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	N	N	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	15,343	0	0	0	15,343	1
P	D	4.000	136	0	0	0	136	2
M	D	6.000	32,494	0	0	0	32,494	3
P	D	6.000	975	0	0	0	975	4
M	D	8.000	23,283	0	0	0	23,283	5
P	D	8.000	20,680	0	0	0	20,680	6
M	D	10.000	4,015	0	0	0	4,015	7
P	D	10.000	4,446	0	0	0	4,446	8
M	D	12.000	5,262	0	0	0	5,262	9
P	D	12.000	32,906	0	0	0	32,906	10
P	D	16.000	5,416	0	0	0	5,416	11
P	D	18.000	240	0	0	0	240	12
Total Within Municipality			145,196	0	0	0	145,196	
Total Utility			145,196	0	0	0	145,196	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	480	0	0	0	480	50	1
L	0.625	396	0	0	0	396	20	2
L	0.750	2	0	0	0	2		3
M	1.000	422	1	0	0	423	50	4
L	1.000	1	0	0	0	1		5
P	1.000	99	3	0	0	102		6
M	1.250	5	0	0	0	5		7
M	1.500	29	0	0	0	29	7	8
P	1.500	2	0	0	0	2		9
M	2.000	11	0	0	0	11	2	10
M	4.000	6	0	0	0	6		11
P	6.000	46	0	0	0	46	34	12
M	6.000	5	0	0	0	5		13
M	8.000	3	0	0	0	3		14
P	12.000	1	0	0	0	1		15
Total Utility		1,508	4	0	0	1,512	163	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,549	54	30	0	1,573	84	1
1.000	36	1	2	0	35	3	2
1.500	16	0	1	0	15	0	3
2.000	6	0	0	0	6	0	4
3.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	0	6
Total:	1,610	55	33	0	1,632	87	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,425	108	4	8	0	28	1,573	1
1.000	2	22	5	5	0	1	35	2
1.500	0	10	2	2	0	1	15	3
2.000	0	1	2	3	0	0	6	4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	1	0	0	0	1	6
Total:	1,427	141	14	20	0	30	1,632	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	275				275	2
Total Fire Hydrants	275	0	0	0	275	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	275
Number of distribution system valves end of year:	458
Number of distribution valves operated during year:	380

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCOUNT 622-PRIOR YEAR HAD A REVERSAL OF AN INCORRECT ACCOUNT PAYABLE AMOUNT FROM 2003. IN ADDITION, ELECTRIC RATES WERE HIGHER IN 2005

ACCOUNT 631-INCREASE IN CHEMICAL PRICING

ACCOUNT 652-MORE REPAIRS OF CURB STOPS, ETC.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

All adjustments are reclassifications between CIAC assets and non-CIAC assets

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments are reclassifications between CIAC and non-CIAC assets

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ALL ADDITIONS WERE BY PRIVATE CONTRACTORS. VALUE WAS AN ESTIMATE BY WATE DEPARTMENT SUPERINTENDENT

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

THE UTILITY TESTS METERS AS TIME ALLOWS. THE UTILITY REPLACES METERS ON AN AS NEEDED BASIS

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	5,877,888	4,568,158	1
Total Sales of Electricity	5,877,888	4,568,158	
Other Operating Revenues			
Forfeited Discounts (450)	4,675	3,621	2
Miscellaneous Service Revenues (451)	1,985	5,166	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	32,094	5,735	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	38,754	14,522	
Total Operating Revenues	5,916,642	4,582,680	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	4,610,416	3,659,834	9
Transmission Expenses (550-553)	28,228	39,971	10
Distribution Expenses (560-576)	148,395	181,157	11
Customer Accounts Expenses (901-904)	38,542	51,743	12
Sales Expenses (910)	283	0	13
Administrative and General Expenses (920-935)	281,200	287,105	14
Total Operation and Maintenance Expenses	5,107,064	4,219,810	
Other Expenses			
Depreciation Expense (403)	312,657	303,330	15
Amortization Expense (404-407)		0	16
Taxes (408)	134,214	140,852	17
Total Other Expenses	446,871	444,182	
Total Operating Expenses	5,553,935	4,663,992	
NET OPERATING INCOME	362,707	(81,312)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges		1
Other (specify):		
FORFEITED DISCOUNTS	4,675	2
Total Forfeited Discounts (450)	4,675	
Miscellaneous Service Revenues (451):		
RECONNECT CHARGES	1,985	3
Total Miscellaneous Service Revenues (451)	1,985	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
INSURANCE REFUNDS	32,094	7
Total Other Electric Revenues (456)	32,094	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	4,555,972	3,606,180	15
Other Expenses (546)	54,444	53,654	16
Total Other Power Supply Expenses	4,610,416	3,659,834	
Total Power Production Expenses	4,610,416	3,659,834	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	28,228	39,971	17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	28,228	39,971	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	27,844	39,868	20
Line and Station Labor (561)	11,538	3,026	21
Line and Station Supplies and Expenses (562)	3,426	6,458	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)	3,431	0	24
Customer Installations Expenses (567)	281	315	25
Miscellaneous Distribution Expenses (569)	6,458	5,154	26
Maintenance of Structures and Equipment (571)	19,304	19,503	27
Maintenance of Lines (572)	57,662	85,674	28
Maintenance of Line Transformers (573)	2,542	6,719	29
Maintenance of Street Lighting and Signal Systems (574)	10,840	10,909	30
Maintenance of Meters (575)	4,800	3,271	31
Maintenance of Miscellaneous Distribution Plant (576)	269	260	32
Total Distribution Expenses	148,395	181,157	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,776	14,243	33
Accounting and Collecting Labor (902)	23,442	24,418	34
Supplies and Expenses (903)	5,518	6,271	35
Uncollectible Accounts (904)	1,806	6,811	36
Total Customer Accounts Expenses	38,542	51,743	
SALES EXPENSES			
Sales Expenses (910)	283	0	37
Total Sales Expenses	283	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	38,598	24,585	38
Office Supplies and Expenses (921)	10,836	11,447	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	29,171	53,007	41
Property Insurance (924)	5,517	4,668	42
Injuries and Damages (925)	14,437	14,439	43
Employee Pensions and Benefits (926)	151,014	135,268	44
Regulatory Commission Expenses (928)		0	45
Miscellaneous General Expenses (930)	25,654	36,641	46
Transportation Expenses (933)	5,973	7,050	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	281,200	287,105	
Total Operation and Maintenance Expenses	5,107,064	4,219,810	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		93,019	97,357	1
Social Security	PAYROLL	23,068	26,397	2
Wisconsin Gross Receipts Tax	ACTUAL	13,779	12,152	3
PSC Remainder Assessment	REVENUE	4,348	4,946	4
Other (specify): NONE			0	5
Total tax expense		134,214	140,852	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198111				3
County tax rate	mills		6.070267				4
Local tax rate	mills		4.201015				5
School tax rate	mills		9.293473				6
Voc. school tax rate	mills		1.644515				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.407381				10
Less: state credit	mills		0.915455				11
Net tax rate	mills		20.491926				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.201015				14
Combined School Tax Rate	mills		10.937988				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.139003				17
Total Tax Rate	mills		21.407381				18
Ratio of Local and School Tax to Total	dec.		0.707186				19
Total tax net of state credit	mills		20.491926				20
Net Local and School Tax Rate	mills		14.491606				21
Utility Plant, Jan. 1	\$	7,652,688	7,652,688				22
Materials & Supplies	\$	294,642	294,642				23
Subtotal	\$	7,947,330	7,947,330				24
Less: Plant Outside Limits	\$	1,192,099	1,192,099				25
Taxable Assets	\$	6,755,231	6,755,231				26
Assessment Ratio	dec.		0.950200				27
Assessed Value	\$	6,418,820	6,418,820				28
Net Local & School Rate	mills		14.491606				29
Tax Equiv. Computed for Current Year	\$	93,019	93,019				30
Tax Equivalent per 1994 PSC Report	\$	57,418					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	93,019					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	1,330		25
Structures and Improvements (352)	5,242		26
Station Equipment (353)	210,936		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	27,711		29
Overhead Conductors and Devices (356)	59,091		30
Underground Conduit (357)	827		31
Underground Conductors and Devices (358)	7,368		32
Roads and Trails (359)	0		33
Total Transmission Plant	312,505	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	37,227		34
Structures and Improvements (361)	97,560		35
Station Equipment (362)	812,683		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	511,700	12,224	38
Overhead Conductors and Devices (365)	582,617	16,808	39
Underground Conduit (366)	41,719	8,255	40
Underground Conductors and Devices (367)	1,302,984	42,234	41
Line Transformers (368)	1,109,463	35,927	42
Services (369)	327,651	20,313	43
Meters (370)	256,758	944	44
Installations on Customers' Premises (371)	7,845		45
Leased Property on Customers' Premises (372)	3,333		46
Street Lighting and Signal Systems (373)	816,778	56,367	47
Total Distribution Plant	5,908,318	193,072	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	58,458		49
Office Furniture and Equipment (391)	19,625		50
Computer Equipment (391.1)	63,670		51
Transportation Equipment (392)	283,333	144,594	52
Stores Equipment (393)	4,973		53
Tools, Shop and Garage Equipment (394)	59,806		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			1,330	25
Structures and Improvements (352)			5,242	26
Station Equipment (353)			210,936	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			27,711	29
Overhead Conductors and Devices (356)			59,091	30
Underground Conduit (357)			827	31
Underground Conductors and Devices (358)			7,368	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	312,505	
DISTRIBUTION PLANT				
Land and Land Rights (360)			37,227	34
Structures and Improvements (361)			97,560	35
Station Equipment (362)			812,683	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	1,370		522,554	38
Overhead Conductors and Devices (365)	1,640		597,785	39
Underground Conduit (366)	429		49,545	40
Underground Conductors and Devices (367)	3,532		1,341,686	41
Line Transformers (368)			1,145,390	42
Services (369)			347,964	43
Meters (370)	1,220		256,482	44
Installations on Customers' Premises (371)			7,845	45
Leased Property on Customers' Premises (372)			3,333	46
Street Lighting and Signal Systems (373)	46,583		826,562	47
Total Distribution Plant	54,774	0	6,046,616	
GENERAL PLANT				
Land and Land Rights (389)			0	48
Structures and Improvements (390)			58,458	49
Office Furniture and Equipment (391)			19,625	50
Computer Equipment (391.1)			63,670	51
Transportation Equipment (392)	26,598		401,329	52
Stores Equipment (393)			4,973	53
Tools, Shop and Garage Equipment (394)			59,806	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	24,228		55
Power Operated Equipment (396)	105,482	3,975	56
Communication Equipment (397)	39,969		57
Miscellaneous Equipment (398)	8,573		58
Other Tangible Property (399)	0		59
Total General Plant	668,117	148,569	
Total utility plant in service directly assignable	6,888,940	341,641	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 6,888,940	 341,641	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			24,228 55
Power Operated Equipment (396)			109,457 56
Communication Equipment (397)			39,969 57
Miscellaneous Equipment (398)			8,573 58
Other Tangible Property (399)			0 59
Total General Plant	26,598	0	790,088
Total utility plant in service directly assignable	81,372	0	7,149,209
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	81,372	0	7,149,209

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	205,000		37
Poles, Towers and Fixtures (364)	105,603		38
Overhead Conductors and Devices (365)	121,612		39
Underground Conduit (366)	8,177		40
Underground Conductors and Devices (367)	249,765		41
Line Transformers (368)	0		42
Services (369)	73,591	21,921	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	763,748	21,921	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			205,000 37
Poles, Towers and Fixtures (364)			105,603 38
Overhead Conductors and Devices (365)			121,612 39
Underground Conduit (366)			8,177 40
Underground Conductors and Devices (367)			249,765 41
Line Transformers (368)			0 42
Services (369)			95,512 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	785,669
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	763,748	21,921	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 763,748	 21,921	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	785,669
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	785,669

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	13				13 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)	7				7 3
Other:					
NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)	1	1			2 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)	4				4 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)	39				39 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)	10				10 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)	3				3 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)	4				4 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	11	3
Total	11	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	91	7
Nonfarm	383	8
Total	474	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	18	12
Total	19	13
Total customers on rural lines at end of year	493	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	12,583	Monday	12/20/2004	18:00	3,693
February	02	12,612	Monday	01/17/2005	11:00	7,480
March	03	12,327	Thursday	03/03/2005	09:00	6,616
April	04	11,984	Monday	03/21/2005	12:00	6,962
May	05	12,191	Tuesday	05/10/2005	14:00	6,768
June	06	14,521	Monday	06/13/2005	14:00	7,070
July	07	15,408	Friday	06/24/2005	14:00	7,473
August	08	15,989	Wednesday	08/03/2005	14:00	8,092
September	09	14,104	Wednesday	09/07/2005	13:00	7,473
October	10	13,475	Monday	10/03/2005	14:00	6,487
November	11	11,577	Monday	10/31/2005	12:00	6,919
December	12	12,808	Monday	12/12/2005	18:00	7,005
Total		159,579				82,038

System Name KIEL ELECTRIC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

60 minutes integrated ALLIANT

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		82,032	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		82,032	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		80,591	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		80,591	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,441	27
Total Energy Losses		1,441	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		1.7566%	29
Total Disposition of Energy		82,032	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	2,043	19,238	1
Total Sales for Residential Sales		2,043	19,238	
Commercial & Industrial				
COMMERCIAL	CG-1	319	8,153	2
SMALL POWER	CP-1	11	2,060	3
LARGE POWER	CP-2	11	19,366	4
INDUSTRIAL	CP-3	5	30,277	5
INTERDEPARTMENTAL	MP-1	8	309	6
Total Sales for Commercial & Industrial		354	60,165	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	15	1,188	7
Total Sales for Public Street & Highway Lighting		15	1,188	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,412	80,591	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,187,984	351,977	1,539,961	1
0	0	1,187,984	351,977	1,539,961	
		446,898	150,797	597,695	2
	32,242	123,508	38,116	161,624	3
32,776	361,634	1,017,331	361,778	1,379,109	4
47,308	523,071	1,485,807	575,530	2,061,337	5
		17,371	5,487	22,858	6
80,084	916,947	3,090,915	1,131,708	4,222,623	
		96,332	18,972	115,304	7
0	0	96,332	18,972	115,304	
				0	8
0	0	0	0	0	
80,084	916,947	4,375,231	1,502,657	5,877,888	

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators					Rated Unit Capacity		Total Rated Plant Capacity	Total Maximum Continuous Plant Capacity (kW)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	kW (n)	kVA (o)	(kW) (p)	(q)

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	9TH ST	HUI	KIEL FNDRY	LAND O LAK	MAIN	1
Voltage--High Side	25	25	25	25	25	2
Voltage--Low Side	4	0	4	0	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	2,000	2,500	1,000	2,500	3,750	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	MCDONALDS	MEYER ROAD	IOORTH RURA	RIVERVIEW	SARGENTO	16
Voltage--High Side	25	138	25	25	25	17
Voltage--Low Side	4	25	4	4	0	18
Num. of Main Transformers in Operation	1	1	1	1	3	19
Total Capacity of Transformers in kVA	1,000	18,000	2,000	5,000	6,000	20
Number of Spare Transformers on Hand	0	0	0	0	0	21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	STOELTINGS					31
Voltage--High Side	25					32
Voltage--Low Side	0					33
Num. of Main Transformers in Operation	1					34
Capacity of Transformers in kVA	1,500					35
Number of Spare Transformers on Hand	0					36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,635	1,046	58,859	1
Acquired during year	11	15	2,000	2
Total	2,646	1,061	60,859	3
Retired during year	68			4
Sales, transfers or adjustments increase (decrease)		29	1,269	5
Number end of year	2,578	1,090	62,128	6
Number end of year accounted for as follows:				7
In customers' use	2,484	944	45,830	8
In utility's use	2	8	3,440	9
				10
Locked meters on customers' premises				11
In stock	92	138	12,858	12
Total end of year	2,578	1,090	62,128	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	70	3	843	1
Sodium Vapor	100	85	34,128	2
Sodium Vapor	150	182	109,610	3
Sodium Vapor	250	73	73,274	4
Total		343	217,855	
Ornamental				
Sodium Vapor	70	9	2,529	5
Sodium Vapor	150	213	128,279	6
Total		222	130,808	
Other				
Sodium Vapor	50	36	7,227	7
Total		36	7,227	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCOUNTS 550, 560, 901 AND 920-2004 HAD ADDITIONAL PAYMENTS TO BUYOUT THE CONTRACT OF THE SUPERINTENDENT. HIS SALARY WAS SPLIT AMONG VARIOUS ACCOUNTS. IN 2005 THE INDIVIDUALS WHO ASSUMED HIS DUTIES WERE CHARGED MORE TO ACCOUNT 920.

ACCOUNT 561-MORE REPAIR WORK IN 2005

ACCOUNT 572-THE UTILITY DID MORE UNDERGROUND WORK IN 2005 AND ALSO HAD MORE EXPENSE CHARGED TO FIXED ASSETS

ACCOUNT 923-IN 2004 AFTER THE SUPERINTENDENT LEFT, THE UTILITY CONTRACTED OUT MORE WORK TO GET THROUGH THE YEAR. IN 2005 MORE OF THIS WORK WAS ASSUMED BY UTILITY EMPLOYEES

ACCOUNT 930-BETTER CLASSIFICATION IN 2005

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$50,000, please explain.

ACCOUNT 373-WORK ORDER ACTIVITY

ACCOUNT 392-NEW BUCKET TRUCK

Substation Equipment (Page E-23)

General footnotes

THE INFORMATION REQUESTED REGARDING 15 MINUTE MAXIMUM DEMAND, DATE AND TIME OF MAXIMUM AND KWH OUTPUT IS NOT PROVIDED BY THE UTILITY'S REPORTING SYSTEM
